Deposited: December 26, 2006

I hereby certify that this correspondence is being electronically filed with the United States Patent and Trademark Office, Commissioner for Patents, Alexandria, VA 22313-1450 on

the above date.

By: All Aules E. Goldberg

Date: December 26, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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Docket No.

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Applicant(s):

Kazuharu MISHIMAGI

Application No.:

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Confirmation 2476

No.:

Filed:

October 12, 2005

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VEHICLE SIDE VISOR COVER

Commissioner for Patent P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO OFFICE ACTION

Sir:

In response to the Office Action mailed September 25, 2006, please amend the above-identified application as follows:

Amendments to the Drawings begin on page 2 of this paper.

Amendments to the Specification begin on page 3 of this paper.

Amendments to the Claims begin on page 7 of this paper.

Remarks begin on page 13 of this paper.